

EXHIBIT "J"

Combined Closing Statement Purchase of Stock

Total Purchase Price	13,000,000.00	\$2,407,229	AR on Books
		(\$657,229.00)	Held by Jane
Credits Due Seller		Balance Sheet Summary	
Purchase Price	13,000,000.00	\$1,810,934.58	Paid at closing for AR
Accounts Receivable	2,468,163.50	\$135,120.00	Sellers Prepayments
Sellers Prepayments	135,120.00	\$22,574	CMI Adjustment
Cash	-1,000,000.00	\$125,000.00	Non Work Adjustment
Total Credits Due Seller	16,603,283.50	\$373,884.00	Accounts Payable
		\$38,004.00	State Assesment on Accounts
Credits Due Buyer		\$2,505,516.58	Obligations Assumed on Buyers Balance Sheet
Receivables Allowance	657,229.00		
CMI	22,574.00		
Chittenango payroll non work	75,000.00		
Rome payroll non work	25,000.00		
Accounts Payable-Rome	257,209.00		
Accounts Payable-Chittenango	116,675.00		
Assessment for A/R	38,004.00		
Downpayment	500,000.00		
Interest on Downpayment	6,131.82		
12/30 Water Bill	1,314.78		
Total Credits Due Buyer	1,699,137.60		
			To be readjusted to reflect Receivables Allowance
Due on Closing	14,904,145.90		

Joseph Kazarnovsky

Joseph Zupnick

Samuel Kazarnovsky

Barry Adler

Jane Halbritter

Mark Rossi by Jane Halbritter

